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January 19, 2006

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P.O. Box 1450
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Serial Number: 10/758,839
Applicant: James W. Lacy
Filing Date: 01-16-2004
Title: ENGINE EXHAUST SYSTEM
TC/AU: 3747
Examiner: Ali, Hyder

TO THE COMMISSIONER FOR PATENTS:

The following is submitted in response to Examiner's Action, Paper No. 20051018 dated October 21, 2005. Please amend the above identified application as follows:

AMENDMENTS

Remarks/Arguments begin on page 3 of this paper.